

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 50

2007-08

550 - 550

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	419	234	653	306	959
10 ATTENDING PUPILS (OCTOBER 2006)	415	218	633	318	951
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	417.0	226.0	643.0 ( 67%)	312.0 ( 33%)	955.0

12 Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	24.5 (17:1)	14.1 (16:1)	20.8 (15:1)	=	59.4	/	77.7	=	.76 X	3362,860	=	1712,369	843,405
B. GUIDANCE	1.2 (350:1)	0.6 (350:1)	1.2 (250:1)	=	3.0	/	5.7	=	.53 X	283,394	=	100,633	49,566
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2	/	4.0	=	.30 X	188,282	=	37,845	18,640
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2	/	1.8	=	.67 X	73,235	=	32,875	16,192
E. EDUCATION TECHS	4.2 (100:1)	2.3 (100:1)	1.2 (250:1)	=	7.7	/	11.0	=	.70 X	176,336	=	82,701	40,734
F. LIBRARY TECHS	0.8 (500:1)	0.5 (500:1)	0.6 (500:1)	=	1.9	/	3.0	=	.63 X	49,635	=	20,951	10,319
G. CLERICAL	2.1 (200:1)	1.1 (200:1)	1.6 (200:1)	=	4.8	/	7.0	=	.69 X	191,991	=	88,758	43,716
H. SCHOOL ADMIN.	1.4 (305:1)	0.7 (305:1)	1.0 (315:1)	=	3.1	/	4.5	=	.69 X	299,439	=	138,431	68,182

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	21,219	10,296
B. Supplies and Equipment	311	430	199,973	134,160
C. Professional Development	52	52	33,436	16,224
D. Instructional Leadership Support	21	21	13,503	6,552
E. Co- and Extra-Curricular Student	30	102	19,290	31,824
F. System Administration/Support	359	356	230,837	111,072
G. Operations & Maintenance	956	1,136	614,708	354,432

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	357,907	176,283
B. Education & Library Technicians	36.00%	37,315	18,379
C. Clerical	29.00%	25,740	12,678
D. School Administrators	14.00%	19,380	9,545

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-104,623	-51,530

17 TOTALS	3683,247	1920,668
18 E.P.S. RATES	5,728	6,156

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550 - 550

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL			
	APRIL 2004	647.0	331.0	978.0			
	OCTOBER 2004	633.0	345.0	978.0			
	APRIL 2005	644.0	333.0	977.0			
	OCTOBER 2005	649.0	316.0	965.0			
	APRIL 2006	646.0	313.0	959.0			
	OCTOBER 2006	622.0	320.0	942.0			
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES		
	K-8 PUPILS	634.0 +	6.16	X	5,728.00	=	3,666,836.48
	9-12 PUPILS	316.5 +	9.83	X	6,156.00	=	2,008,887.48
	ADULT EDUC. COURSES AT .1	0.0		X	6,156.00	=	0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,728.00	=	0.00
	9-12 EQUIV. INSTR. PUPILS	1.875		X	6,156.00	=	11,542.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X X			
	K-8 DISADVANTAGED @ .3762	238.5	X .15	X	5,728.00	=	204,919.20
	9-12 DISADVANTAGED @ .3762	119.1	X .15	X	6,156.00	=	109,976.94
	K-8 LIMITED ENGLISH PROF.	5.0	X .500	X	5,728.00	=	14,320.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,156.00	=	6,156.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X X			
	K-8 STUDENT ASSESSMENT	634.0		X	40.00	=	25,360.00
	9-12 STUDENT ASSESSMENT	316.5		X	40.00	=	12,660.00
	K-8 TECHNOLOGY RESOURCES	634.0		X	87.00	=	55,158.00
	9-12 TECHNOLOGY RESOURCES	316.5		X	265.00	=	83,872.50
	K-2 PUPILS	193.5	X .10	X	5,728.00	=	110,836.80
ISOLATED SMALL SCHOOL ADJUSTMENT							
	K-8 SMALL SCHOOL ADJUSTMENT					=	0.00
	9-12 SMALL SCHOOL ADJUSTMENT					=	0.00
OPERATING ALLOCATION							6,310,525.90
OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %							5,994,999.60
30	ADJUSTED TOTAL OPERATING ALLOCATION						5,994,999.60

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550 - 550

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	86,206.75	X	102.90%	=	88,706.75
32	SPECIAL EDUCATION - EPS ALLOCATION					965,180.66
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	348,875.00	X	102.90%	=	358,992.38
35	TRANSPORTATION - EPS ALLOCATION					418,029.96
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					56,543.45
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,887,453.19
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,882,452.79

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	ST GEORGE ELEM ADDN	138,000.00	34,487.92	172,487.92
	05/01/08	ST GEORGE ELEM ADDN	0.00	38,940.15	38,940.15
42	TOTAL PRINCIPAL & INTEREST		138,000.00	73,428.07	211,428.07
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				35,484.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				246,912.07
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,129,364.86

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
CUSHING	218.0	23.09%	225,750,000	7.44	1,679,580.00	1,877,070.35	1,679,580.00	27.25%	7.44M
ST. GEORGE	320.0	33.90%	614,800,000	7.44	4,574,112.00	2,755,854.69	2,755,854.69	44.71%	4.48M
THOMASTON	406.0	43.01%	232,350,000	7.44	1,728,684.00	3,496,439.83	1,728,684.00	28.04%	7.44M
TOTAL	944.0		1,072,900,000		7,982,376.00	8,129,364.87	6,164,118.69	100.00%	5.75M

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550 - 550

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,129,364.86	6,164,118.69	1,965,246.17
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,129,364.86	6,164,118.69	1,965,246.17
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			17,717.18-
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			7,729.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			1,939,799.99
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 75.83%		STATE SHARE % = 24.17%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 76.14%		STATE SHARE % = 23.86%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,444,891.16		